

E-Filed 12/13/2006

NOT FOR CITATION

IN THE UNITED STATES DISTRICT COURT

FOR THE NORTHERN DISTRICT OF CALIFORNIA

SAN JOSE DIVISION

UNITED STATES OF AMERICA and ANGELA
PHILLIPS, Revenue Officer,

Petitioners,

v.

RAYMOND ONG,

Respondent.

Case Number C 06-4411 JF (HRL)

ORDER¹ TO SHOW CAUSE

[re: docket no. 14]

The Internal Revenue Service (“IRS”) issued a summons to Respondent Raymond Ong (“Ong” or “Respondent”) on April 19, 2006, as part of its efforts to determine his federal income tax liabilities. Ong did not appear on May 16, 2006, as requested, or provide the documents sought by the IRS. The United States filed a petition for enforcement of the summons on July 19, 2006. On September 25, 2006, the Court issued an order to show cause why Ong should not be compelled to appear and provide documents and testimony as required by the summons. On October 12, 2006, Revenue Officer Andrea Evans personally served the order to show cause on Ong. Ong did not file any response to the order to show cause or appear at oral argument as

¹ This disposition is not designated for publication and may not be cited.

1 ordered by the Court in the order to show cause. Accordingly, the Court granted the petition for
2 enforcement of the IRS summons on November 17, 2006.

3 On December 7, 2006, the United States applied for an order to show cause why Ong
4 should not be held in contempt for his failure to comply with the summons. The United States
5 has provided the Court with the declaration of Assistant United States Attorney Thomas Moore,
6 who states that Ong has not provided the required testimony or documents. Moore declares that
7 Ong has not contacted the United States Attorney's office regarding the matter, but that Ong has
8 sent "tax-protestor type emails" to IRS agents.

9 Good cause having been shown in its application and accompanying declaration, IT IS
10 HEREBY ORDERED that:

11 Respondent appear before the Court on January 26, 2007, at 9 a.m., in Courtroom No. 3,
12 5th Floor, United States Courthouse, 280 South First Street, San Jose, California, and then and
13 there show cause, if any, why he should not be held in contempt for failure to comply with the
14 IRS summons as enforced by the Order Granting Petition To Enforce Internal Revenue Service
15 Summons; and it is further

16 ORDERED that within twenty-eight (28) days before the return date of this Order,
17 Respondent may file and serve a written response to the Order To Show Cause Re: Contempt,
18 supported by appropriate affidavit(s) or declaration(s) in conformance with 28 U.S.C. § 1746, as
19 well as any motions he desires to make; that the petitioner may file and serve a written reply to
20 such response, if any, within fourteen (14) days before the return date of this Order; that all
21 motions and issues raised by the pleadings will be considered on the return date of this Order,
22 and only those issues raised by motion or brought into controversy by responsive pleadings and
23 supported by affidavit(s) or declaration(s) will be considered at the return of this Order.

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25 DATED: December 13, 2006.

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JEREMY FOGEL
United States District Judge

1 This Order has been served upon the following persons:

2 Thomas Moore tom.moore@usdoj.gov

3 Jay R. Weill jay.weill@usdoj.gov

4 Notice will be delivered by other means to:

5 Thomas Moore
6 DOJ
7 450 Golden Gate Avenue
8 9th Floor
9 San Francisco, CA 94102

8 Kevin V. Ryan
9 United States Attorney
10 450 Golden Gate Avenue
11 P.O. Box 36055
12 San Francisco, CA 94102

11 Raymond Ong
12 452 Carmelita Drive
13 Mountain View, CA 94040
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